anticipated transactions that would result in such a connection, and this control transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval of requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings referring to STB Finance Docket No. 34327, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Edward J. Fishman, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue—2nd Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at http://www.stb.dot.gov.

Decided: April 4, 2003.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 03–8925 Filed 4–11–03; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34325]

R.J. Corman Equipment Company, LLC—Acquisition Exemption—Line of Lexington & Ohio Railroad Co., Inc.

R.J. Corman Equipment Company, LLC (RJCE), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire approximately 14.9 miles of rail line from the Lexington & Ohio Railroad Co., Inc. located between approximately milepost 23.9 LL in Lexington, KY, and approximately milepost 9.0 LL in Versailles, KY, in Fayette and Woodford

Counties, KY. RJCE certifies that its projected revenues as a result of this transaction will not result in the creation of a Class I or Class II rail carrier.

RJCE reported that the parties intended to consummate the transaction on or soon after March 28, 2003, the effective of the exemption (7 days after the exemption was filed).

This transaction is related to a simultaneously filed verified notice of exemption in STB Finance Docket No. 34326, R.J. Corman Railroad Company/Central Kentucky Lines—Lease and Operation Exemption—Line of R.J. Corman Equipment Company, LLC, wherein R.J. Corman Railroad Company/Central Kentucky Lines seeks to lease and operate the line being acquired by RJCE here.

If the notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34325, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Edward J. Fishman, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue—2nd Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at http://www.stb.dot.gov.

Decided: April 4, 2003.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 03–8924 Filed 4–11–03; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34326]

R.J. Corman Railroad Company/ Central Kentucky Lines—Lease and Operation Exemption—Line of R.J. Corman Equipment Company, LLC

R.J. Corman Railroad Company/ Central Kentucky Lines (RJCC), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to lease and operate approximately 14.9 miles of rail line from R.J. Corman Equipment Company, LLC (RJCE) between approximately milepost 23.9 LL in Lexington, KY, and approximately 9.0 LL in Versailles, KY, in Fayette and Woodford Counties, KY. RJCC certifies that the projected revenues as a result of this transaction will not result in the creation of a Class I or Class II rail carrier.

RJCC reported that the parties intended to consummate the transaction on or soon after March 28, 2003, the effective date of the exemption (7 days after the exemption was filed).

This transaction is related to two simultaneously filed notices of exemption: STB Finance Docket No. 34325, R.J. Corman Equipment, LLC-Acquisition Exemption—Line of Lexington & Ohio Railroad Co., Inc., wherein RJCE seeks to acquire the same 14.9 miles of rail line involved in the instant notice from Lexington & Ohio Railroad Co., Inc.; and STB Finance Docket No. 34327, R.J. Corman-Continuance in Control Exemption—R.J. Corman Railroad Company/Central Kentucky Lines, wherein Richard J. Corman seeks to continue in control of RJCC upon RJCC's becoming a Class III rail carrier pursuant to this notice.

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34326, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Edward J. Fishman, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue—2nd Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at http://www.stb.dot.gov.

Decided: April 4, 2003.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

[FR Doc. 03–8927 Filed 4–11–03; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department

of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Review Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain Iraq Kuwait Lebanon Libya Oman Qatar Saudi Arabia

Syria

United Arab Emirates

Yemen, Republic of

Dated: April 3, 2003.

Barbara Angus,

International Tax Counsel (Tax Policy). [FR Doc. 03–8992 Filed 4–11–03; 8:45 am]

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